

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 9TH APRIL 2007 / 19TH CHAITHRA 1929

WP(C).No. 9692 of 2007(D)

PETITIONERS:

1. P.M.MAMMEN,
MALAYIL PAINUMMOOTIL, PIRALASSERY,
MULAKKUZHA, CHENGANNUR, ALAPPUZHA DISTRICT.

2. ANNAMMA MAMMEN,
MALAYIL PAINUMMOOTIL, PIRALASSERY,
MULAKKUZHA, CHENGANNUR, ALAPPUZH DISTRICT.

BY ADV. SRI.S.SANAL KUMAR
SMT.BHAVANA VELAYUDHAN

RESPONDENTS:

1. THE THAHASILDAR, CHENGANNUR.

2. THE DISTRICT COLLECTOR,
ALAPPUZHA.

3. STATE OF KERALA,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
KERALA, DEPARTMENT OF REVENUE, GOVERNMENT
SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 09/04/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

APPENDIX:

PETITIONER'S EXHIBITS:EXT.P1- COPY OF THE ASSESSMENT ORDER DATED 13-3-1998.

EXT.P2- COPY OF the DEMAND NOTICE DATED 13-3-1998 ISSUED BY THE IST RESPONDENT.

EXT.P3- COPY OF THE RECEIPT ISSUED BY the VILLAGE OFFICE, CHENGANNUR DATED 24-3-1998.

EXT.P4- COPY OF THE NOTICE, B.T.NO.70/2005 DATED 2-2-2005 ISSUED TO THE PETITIONERS.

EXT.P5- COPY OF THE APPLICATION SUBMITTED BY THE IST PETITIONER DATED 7-2-2005.

EXT.P6- COPY OF THE OBJECTION SUBMITTED BY the IST PETITIONER DATED 14-2-2005.

EXT.P7- COPY OF THE ACKNOWLEDGEMENT CARD EVIDENCING SUBMISSION OF EXT.P6 DATED 15-2-2007.

EXT.P8- COPY OF THE OBJECTION SUBMITTED BY THE IST PETITIONER DATED 8-9-2006.

EXT.P9A- COPY OF THE ASSESSMENT ORDER ISSUED BY THE IST RESPONDENT DATED 1-2-2007.

EXT.P9B- COPY OF THE ASSESSMENT ORDER DATED 1-2-2007.

TRUE COPY

P.A.TO JUDGE.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9692 of 2007-D

Dated this the 9th day of April, 2007

JUDGMENT

The petitioners challenge Ext.P9 (a) order, assessing building tax and also Ext.P9 (b) consequential demand notice. Though, the petitioners have preferred Ext.P8 representation, the same was not considered. Instead, the assessment order has been passed by filling the gaps in a printed format. Since the assessment order does not contain any reasons or grounds, it is not possible to invoke the appellate remedy, it is submitted.

2. I heard the learned Government Pleader for the respondents also. The files were called for. In the files also no proceeding is available assessing building tax. The assessment order given in a printed format filling the gap will not satisfy the requirements. It should contain the grounds and reasons for making the assessment and not accepting the objections of the petitioners.

In the result, Exts.P9 (a) and P9 (b) are quashed. The Tahsildar is free to pass fresh orders in the matter, after affording an opportunity of being heard to the petitioners. The order shall be a speaking order dealing with the contentions of the petitioners.

K.BALAKRISHNAN NAIR, JUDGE.

MS